G R S 58

1911

(Municipal)

File No 67-11

Serial Nos 1-6

Filing reference

1 (8 0 09(4 2, 4 3, 4 8 & 4 9)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-6

Part B for May, 1912

SUBJECT

Defalcation of Municipal Revenue in the Chiknaikanahalli Municipality

From the Dy Comr, Tumkur, no 39 S 26 7 11 Reports that the auditors of the Comptroller's office in the course of auditing the accounts of the Chiknaikanahally Mpty found out that the octroi Mutsaddy of the Mpty had misappropriated a sum of Rs 14-, 12-10 and that a further report would be made on the matter after the Amildar's final report is received

2 From the Comptr, no 771 S 31 7 11 Forwards a copy of his letter no 52 (L A D S 29 7 11 addressed to the Dy Comr, Tumkur Dist, regarding the above defalcations and states that the final report in the matter will be submitted soon after its receipt

GPB 8 000—7 4-07

3 From Do, no, 2799/275 S $\frac{13\ 10}{10\ 11}$. 11 Submits a full report regarding the def and

re passi on the draft Mun.l Account Manual

4 To the Dy. Com.r Tumkur, no 4120 & 29.11.11 calls for a copy of the judgment of the Gubbi Sub Divisional Magistrate in the case defalcation case.

5 From Do, no 479 & 12.4.12. Forwards copies of judgments called for and states that proper arrangements have been made for proper check and supervision over the Gitroi and other Mun.l Rev collections in the Chikmaikanahally Mpty.

6. To Do & Compl., no 8664-5 & 17.5.12. Records the above and suggests the system of using carbon paper in granting receipts for trial in some Municipalities

To no 9150-6 & 30.5.12. Forwards copy of the above to Presd.ts of Mun.l Boards and Dy. Com.rs of Dis.ts except Tumkur for information and guidance

M. N. Anandalwar
16 12

588

G.R.S 11] 1911-12

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 67

FILE HEADING

Defalcation of municipal revenue in the Chiknaikanahalli Municipality

From

The Deputy Commr. Tumkur District

No 39 Dated 26 7 1911 Received 27-7-1911

Diary No 588 Enclos — Spare Copies — Serial No 1

BRIEF ABSTRACT OF LETTER

Reports that ~~[illegible]~~ the auditors of the Comptr's office in the course of auditing the accounts of the Chiknaikanahalli Municipality found out by a refce to the counterfoils of the receipts that the octroi Mutsaddi of the Municipty had misappropriated a sum 14-12-10 and that a further report would be made on the matter after the Amildar's final report is received

NOTES AND ORDERS

Submitted;

1 May the further report promised be awaited?

[illegible] 31/7/14 2 Dewan and 1st Cr 3 8 11 [illegible]

12944 7 8 11

[illegible] 4/8/11

Notes—First sheet 2 Dewans order — [illegible] 3 8 11

3 Yes Is there no system of [illegible]

[illegible] 11/8/11

GPB—30 000—23 4 07

58 (2

G. R. S. 12]
General and Revenue Secretariat

Ind File No. 67 of 1911

Serial No.

original receipts granted to Octroi payers with the counterfoils. Do the rules provide for such examination?

[illegible] 11/8/11

[illegible] 17.8.11

4. B.W.

[illegible]

5 [illegible] 17 8-11

2 From the Comptr. No 771 of 31: 7: 1911.

6 Forwards a copy of his letter No 52 L. Ad. of 29.7.1911 addressed to the Dy Commr, Tumkur Dt, regarding certain defalcations of municipal money discovered by the Local Audit Staff while auditing the accounts of the Chiknaikanhalli Municipality and states that the final report in the matter will be submitted soon after its receipt.

7. The amount misappropriated is stated to be Rs 48-12-11 and not 14-12-10 as stated in the Dy Commr's letter. A sum of Rs 40/- is said to have been recovered from the Mutsaddi who is reported to have been handed over to the Police. The final report on this subject has not yet been received.

8. With reference to the Dewan's query

Note—Contn sheet.

GPB—80,000—12-8-10

✓✓ (B)

G. R. S. 12]
General and Revenue Secretariat

File No. 67 of 19 11

Serial No.

query in para 3 above, it is respectfully submitted that there is no system of comparing the original receipts granted to octroi payers with the counterfoils. As the originals are taken away by the payers of octroi duty, it is not possible to get them back for comparing with the counterfoils.

9 The only rules relating to the levy of octroi in non-Regulation municipalities are the Sayer Istihar and the late Chief Comm^rs Progs. No. 3362-73, Munpl. 1618, 27.9.1879. They do not provide for the examination of originals with counterfoils.

Submitted.

[illegible] 19/8/11 is Continued To prevent frauds of the kind now discovered, carbon paper is used in granting receipts for payments made on account of octroi, in certain municipalities.

Dewan Thro' 21.8.11 [illegible]
1st Cr.)

(1) The higher municipal officials shd compare the receipts with counterfoils occasionally for purposes of check [illegible]

Nota—Contn sheet.

13239 28 8 11 [illegible] 25/8/11

GPB—50,000—12-8-10

4

G.R.S. 11] 1911-12

GENERAL AND REVENUE SECRETARIAT

(Municipal

NOTES

File No 67-1911

FILE HEADING

~~Defalcation of municipal revenue in the Chiknaikanhalli Municipality.~~

From

The Comptroller to Government.

No. 2799/225 Dated 13-10-1911 / 10-11 Received 13-11-1911

Diary No 2535 | Enclos. - Spare Copies. | Serial No 3

BRIEF ABSTRACT OF LETTER

Submits a full report regarding the defalcation of Octroi revenue by one Venkatachandra in the Chiknaikanhalli Municipality and requests that early orders may be passed on the draft municipal Account Manual submitted with his letter No. 5224/L.F. 522 & 8 3.1911

NOTES AND ORDERS

13) The previous papers relating to the defalcation of Octroi revenue in the Chiknaikanhalli Municipty. were submitted to Dewan on 28.8.1911 and have not yet been received in the Branch.

14) The official who defalcated the octroi

NOTES—First Sheet

GPB—80,000—12-6-11

G R.S 12]
General and Revenue Secretariat

Ml File No 67 of 19 11

Serial No

receipts is said to have been convicted and sentenced to imprisonment with fine. No report has yet been received in the matter from the Dy Commr

15) It will be seen from the Compt's letter that the defalcation was due to the collection having been entrusted to a low paid official and the total absence of check on the part of the higher officials. The methods of defalcation have also been explained at sufficient length.

16) It is also stated that the Dy Commr has been requested to intimate what steps have been taken for the recovery of the amount reported to have been misappropriated and for preventing the recurrence of such irregularities by exercising greater scrutiny in the matter of octroi collections

7) With a view to secure a uniform procedure in the matter of collection and accounting for ~~of~~ municipal revenue the Comptr ~~suggests~~ requests that early orders may be passed regarding the municipal Account Manual. The papers relating to this subject are with the Secretary

8) Submitted for orders

Abn
22/11/11

The Deputy Commr may be requested to submit a copy

Note—Contn sheet

G R S 12]
General and Revenue Secretariat

Ml File No 67 of 19 11

Serial No

of the judgment in the case and also to report what action has been taken in regard to the matters referred to in para 7 of the Comptroller's letter - A copy of the letter may be forwarded to him - Please put up draft.

23-11 11 Kill

vi) Draft put up.

Bbu 24/11/11

vi) Issue

25-11-11 Kill

4 vi) To the Offg Dy Commr, Tumkur St No 4120 of 29 11 11

In forwarding a copy of St 3, requests him to submit a copy of the judgment of the Gubbi Sub-Divisional Magistrate in the case instituted ~~by~~ against Venkatakrishnaiya who was temporarily in charge of the duties of the octroi mutsaddi of the multy and to report what action has been taken in regard to matters refd to in para 7 of the Comptroller's letter

Note—Contn sheet

GPB—50 00 12 8 10

G R S. 12]
General and Revenue
Secretariat

File No 67 of 1911-12

Serial No

vs) The receipt of the final may be awaited -
-3-2-12 Kll

BV
Sus

vi) From the President, Municipal Board Tumkur No 479 dl 12 4.12
With reference to Sl 4 forwards copies of judgments in criminal case Nos. 10 & 11 of 1911-12 on the file of the Tumkur Sub Divisional Magistrate & reports that Venkatakrishnayya who misappropriated municipal Revenue amounting to Rs 82-11-3 of Chiknaikanahalli municipality has been convicted in a criminal Court, that the misappropriated amount has been recovered from him & that a competent action mutsaddi who has furnished a security of Rs 50/- has been appointed as Action mutsaddi & that proper arrangements have been made for proper check & Supervision over the action & other Municipal Revenue collections in the Chiknaikanahalli municipality

vi) The comptroller's further report

Note—Contn sheet

GPB—50 000—12 8 10

603 8

G R S. 12]
General and Revenue Secretariat

Mr File No 67 of 1911—12

Serial No

(T)

No: 2799/225 Dt 13 10 1911 in the matter was received and was sent in this office No 4120 Dt 29 11 11 with a request to the Deputy Commissioner Tumkur Dt with a request to submit copies of judgments in the case to report what action has been taken in regard to the matters, referred to in para 7 of the letter from the Comptroller. The Deputy Commissioner now submits copies of judgments & reports that the misappropriated amount has been recovered & credited that proper arrangements have been made for proper check & supervision over the action & other municipal Revenues of the Chikna Kanahalli municipality

26) Submitted for personal orders as to whether the correspondence may be recorded

(130) 20/4/12

27) Please put up draft recording - [The system of using carbon paper in granting receipts will minimise frauds of this kind]

2 5 12 — Kill

RS 28) Draft submitted

25-12 Rs 69 Mw 2nd Cr 8 5 12 J 111

6/5/12

Note—Contn sheet

GPB—50 000—12 8 10

6038 9

G. R. S. 12]
General and Revenue Secretariat.

Jul File No. 67 of 1911

Serial No.

29) The system of using Carbon paper may be tried in some places before finally adopting it. Monthly scrutiny should be [illegible]

9/5/12

30) Draft revised accordingly issue.

11-5-12. [illegible]

6 31) To President & Compt. No. 8664-5 d 17 5 12 "Records the above & suggests the system of [illegible] using carbon paper in granting receipts for trial in some municipalities.

32) The order is of general importance. If approved it may be communicated to the Deputy Comrs of other Dts

TLS 69 33) Submitted for orders

21/5/12 [illegible] 34) Yes

23-5-12 [illegible]

RS 22/5/12

Note—Contn. sheet

GPB—50,000—12-8-10

G R S. 12]
General and Revenue Secretariat

File No 67 of 19

Serial No

35) Draft submitted
TS 69 [illegible] 36) Issue
23/5/12 27-5-12. Issue
37) To Dy Comrs of Dts except
Tumkur No. 9150-6 & 30 5 12
Communicates the above to
(Sl 6) for information & guidance

Contn sheet

GPB—50,000—12-8 10

No. 538

Office of the President of the Municipalities

Tumkur District,

Dated Tumkur 26th July 1911

Mul 67-11

From

M. Shama Rao Esq., M.A.,

President of the Municipalities,

Tumkur District.

To

C. S. Balasundaram Iyer Esq, B.A.,

Offg Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

Bangalore

Sir,

I have the honour to state that the Auditors of the Comptroller's Office while auditing the Municipal accounts of the Chiknayakanhalli Municipality found out by a reference to the counterfoils of the receipts granted in respect of Octroi collections made on certain dates in the months of February, March and April 1911 that a total sum of Rs 51/- being the duties levied on cloths had not been fully credited to the Treasury and that towards it a sum of Rs 36-3-2 had been credited leaving a balance of Rs 14-12-10 unaccounted for. The Amildar being informed of this, made enquiries as to the difference thus pointed out, and found that the Mutsaddi had misappropriated the sum in question The Mutsaddi has been ordered to be prosecuted The Amildar has been called upon to submit his full report in the case On receipt of the same a further report will be made in the matter.

I have the honour to be

Sir,

Your most obedient servant

M. Shama Rao

President.

[illegible]

[illegible]

Name

The President of the

Municipalities,

To Kasar District.

The Secretary to the Govt.
of Mysore, Gen. and Agr.
Departments, Bangalore.

Dated [illegible] July 1911

Despatched

Received

Original No. 39
Dt.

Reference No.

Stating that the Control Tahsildar of the Chikmagalur Town Municipality misappropriated a sum of Rs. 11-15-10 below the duty levied on clothes and that a further report will be made in the matter.

[illegible]
[illegible]

2

1911 -1912
SECTION Municipal
FILE No 67
SERIAL No 2

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

No L-AD 58 771 Fone 7

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT

Dated Bangalore, the 31st July 1911
5th August 11

FROM

J S CHAKRAVARTI, ESQ, M A,
F R A S, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

C.S. Balasundaram Iyer, ESQ, B A.,
Offg *Secretary to the Government of Mysore,*
General and Revenue *Department*

SIR,

I have the honour to forward, for the information of Government, copy of letter No. 52 L.A D. dated 29th July 1911 this day addressed to the President of Municipalities, Tumkur District in regard to certain defalcations of Municipal money discovered by the Local Audit Staff in auditing the Chickanayakanahalli Municipal Accounts, and to state that a final report in the matter will be submitted in due course.

I have the honour to be,
Sir,
Your most obedient servant,

[signature]
For Comptroller
Cu-R

Rec.—Gl 17]

Department

19

FROM

J S CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H H the Maharaja of Mysore

To

ESQ,

Secretary to the Govt of Mysore,
[illegible] *Dept.*

Dated

Despatched 5-8-41

Received

No 771 [illegible]

Subject matter

Forwarding for information of Govt, copy letter No 52 dated 29.7.41 addressed to the President of Municipal Trustees

GPB—2,[illegible]—25-10-10

Encl to Memo 67-11 Sl

Statement showing the discrepancies observed between the accounts and declaration statements (Or statements given by the merchants and counter-foils of receipts granted to them (filed in the pr

Serial Number	Name of merchant	Merchants: Original declaration Statement Patti: Date	Value of goods	Octroi Duty	Receipts granted to the merchants: No and date: No	Date	Value of goods	Octroi Duty	Merchants Accounts: Date	Value of goods	Octroi Duty	Copy De: No and Date: No	Date
1	B Seetharamaiya											24	1
2	M Kalasiah	25-2-11	119 6 9 *145 3 3	Not entered Statement stamped	5 1	26/2/11 [illegible]	264 10 .	5 4 9	25 2-11	[illegible]	[illegible]	25-2-	
3	Soorasetty				6	26/2/11	131 . .	2 10 .					
4	Kenchiah	2-3-11	149 15 .	— do —								2-3	
5	Lakshmiah	18-3-11	157 10 .	*					18-3-11	157 10 .			
6	Boralinge Gowda.	22-3-11	783 9 9	15 10 9	51	22/3/11	782 2 9	15 10 9	22-3-11	783 9 9	15 10 9	22-3	
7	Niranjina Siddanna	26-3-11	249 6 6	Not entered Statement stamped					26/3/11	249 6 6	4 15 4		
8	Lakshmiah Chickanna	30-3-11	609 11 9	12 3 5	57	30/3/11	609 14 6	12 3 5	30/3/11	609 11 9	12 3 5	30-3	
9	Venkatramiah											1-4-	
10	Rama Chetty												

11	Gurinagiah and [illegible]	15 4-0	881 8 3	7 3 10	87 [illegible] 881 8 3	7 3 10	12/4/[illegible]	881 8 3	7 3 10
12	Hanumantha Gowda		840 11 .	6 13 4	22 17/4/[illegible] 847 7 6	8 6 .	17/4/11	840 11 9	6 13 4
13	Latshmiah	17-4-0							
14	Do						18/4/11	312 2 .	6 4 .
15	Nieanjini Kittamma.	18-4-11	312 2 .	6 4 .					
16	[illegible] Tharamiah.	Do	242 8 .	4 13 8			[illegible]		
17	Sunna Latshmiah								
18	Hanumanta Gowda.	22-4-11	256 4 .	not entered [illegible]					
19	Kauchiah.	Not received this amount yet			88 10/5/[illegible] 219 . 6	4 6 2	10/5/11	219 . 6	4 6 2
20	Nanjunda Setty.	16-5-11	304 4 3 / 26 4	6 2 9	81 10/5/[illegible] 278 8 3	6 2 9	10/5/11	304 10 3 / 26 9 .	6 2 9
21	do				80 5/6/[illegible] 582 6 4	11 10 7	5/6/11	582 6 4	11 10 7
22	do	27-2-11	197 5 6	3 15 8	68 27/2/[illegible] 197 5 6	3 15 8	27/2/11	197 5 6	3 15 8

...iginal) of the merchants as well as the receipts granted to them and the duplicate declaration ...sidents (office) and the Octroi Register

Office Statements and Register

...y of the Original ...claration Statement				Counterfoils of receipts granted to the merchants			Octroi Register			Amount not accounted for.	Remarks
...e	Value of Goods	Octroi Duty	No and Date	Value of Goods	Octroi Duty	Date	Value of Goods	Octroi Duty entered and remitted to the Try			
11	162 2	3 4	24-1-11	149 12 .	3 . .	24-1 11	149 12	3 . .		4 .	(1) Merchants accounts not yet produced for examination on account of his absence from the Station, Original Entries under "Value of goods" and "duty" over written both in the Octroi Register and the receipt filed in this Office.
11	109 6 9 Statement not found in the file	Not entered Statement Stamped	No 5 Dated 25-2-11	114 10 .	2 4 9	The original entry of Rs 2-4-9 erased.				5 4 9	
			No 6 Dated 26-2-11	101 4 .	2 . 7	26-2 11	101 4 .	2 7		. 9 5	
11	149 13 .	3 . .	Not brought into account							3 . .	
...ot found in the file										3 2 6	* Duty not entered Bears remarks "Stamp impressed"
11	783 9 9	11 10 9	No 5 Dated 22/3/11	582 2 9	11 10 4	22/3/11	582 2 9	11 10 4		4 . 5	
...t found in the file			Not brought into account							4 15 4	
11	458 11	9 2 11	No 9 Dated 30-3-11	458 11 .	9 2 11	30/3/11	458 11 .	9 2 11		3 (6) 6	(6) The duplicate declaration Statement for Rs 151-3-6 on which this was collected was not found in the file
11	58 4 9	1 2 9 entered in pencil Stamped	Not brought into account							1 2 9	
11	41 14 -	. 13 8 entered in pencil Stamped								. 13 8	

						Daily 10-4-11	183	15	8	1	7	14/4/11	183	15		1	1	1	2				
							58	15	(a)	1	1												
4	224	6	6	4	7	10	No 37 Daily 12-4-11	224	6	6	4	7	10	12-4-11	224	6	6	4	7	10	2	(a) 12	0
1/11	360	11	.	6	18	4	No 22 Daily 17-4-11	285	2	6	5	11	6	17-4-11	285	2	6	5	11	6	2	(c) 10	6
1/11	19	8	.	.	6	3	Not brought into account														.	6	3
				Entered in panchi																			
1/11	312	2	.	6	4	.	No 25 Daily 18-4-11	212	2	.	4	3	10	18/4/11	212	2	.	4	3	10	2	.	2
							No 26 Daily 18-4-11	142	8	.	2	13	8	19	142	8		2	13	8	2	.	.
1/11	72	6		1	7	2	Not brought into account														1	9	2
4/11	256	4	.	5	2	.	No 28 Daily 22/4/11	156	4	.	3	2	.	22/4/11	156	4		3	2	.	2	.	.
1	found in the file						No 88 Daily 13/5/11	79	.	6	1	6	2	13/5/11	79	.	6	1	6	2	3	.	(a) 0
7/11	284	10	3	5	11	2	No 84 Daily 10/5/11	284	10	3	5	11	2	10/5/11	284	10	3	5	11	2	.	7	7
				Entered in panchi																			
							No 84 Daily 5-2-11	476	11	.	9	8	8	5/3/11	476	11	.	9	8	8	2	1	11
1	found in the file						No 58 Daily 27/2/11	197	5	6	2	15	3	27/2/11	117	5	6	2	5	3	1	10	
																		Total Rs			48	12	11

(a) ~~reverse of the receipts~~
(d) altered entry (C) Sums aggregating this amount were collected on the Sunday day and so no receipt given to the merchants could be had for examination
(a) The duplicate declaration Statement for Rs 187-1-9 on which this amount was collected as duty not found in the file of the statements
(b) In the duty of 8-6-0, 1-8-8 has been included as being ~~the~~ amount received from Seethoramaiah Rs 1-8-8 has been included in 5-11-6 but Rs 2-10-6 has not been included in Rs 5-11-
N B Octroi duty has not been paid on the goods worth Rs 1772-2-9 brought into town by Narayana Siddana and duty has not been paid on Rs 1828-11-0 and to have brought by Hanumanta Gowda and Nagari Chetty respectively.
As the merchants receipts ~~and declaration statements~~ connected with the above have yet to be examined and they have not as yet been produced, accurate amounts on which duty has not been paid cannot be determined now

(a) This was noticed in the receipt brought by the merchants casually

These cases were found in the course of examination of the merchants' accounts on 23rd August 1911.

Checked as per checked by
Dated 23rd July 1911

(Sign) L. Srinivasaiyengar
Senior Auditor

Encl to Memo 67-11 Sl 2

5

Letter No. 696 L.A.D.52 dated 29th July 1911 from the Comptroller, Mysore Government, to the President of Municipalities, Tumkur District.

I have the honour to inform you that in the course of the examination by Local Audit staff of the Octroi accounts of the Chicknaikanhalli Municipality for the year 1910-11, it has been discovered that temporary Octroi Mutsaddy Venkatakrishnaiya did not properly account for a total sum of Rs. 48-12-11 out of the Octroi collections made by him during the period from January to May 1911 when he was in charge of the Octroi Mutsaddy's duties

2. The discrepancies so far noticed by the auditors in the Octroi accounts are noted in a statement herewith appended. The audit is proceeding and as soon as it is completed a further communication will be addressed

3. It is learnt that the temporary Mutsaddy has been made over to the Police by the Amildar and that a sum of Rs.40/- has been recovered from him and credited in the Treasury. I request that this office may be kindly kept informed of the action taken by you in this matter.

" Copy "

A Balakrishna

Sr Superintendent,
Record Department

DIARY

1911-1912
SECTION
FILE No. 67-11
SERIAL No. 3

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

A.D. No. 2799/225 E/Dues

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 13th October 1911
10th November 1911

FROM

J S CHAKRAVARTI, ESQ, M A,
F R A S, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

C.S Balasundaram Iyer ESQ, B A,
Offg *Secretary to the Government of Mysore*
General and Revenue *Departments*

SIR,

In continuation of my letter No 711/L A D 58 dated 5th August 1911, I have the honour to state that the audit of the Chicknaikanhalli Municipal Accounts has disclosed that the total amount of Octroi revenue recovered but not credited to the Treasury during 1910-11 was Rs 82-11-3 consisting of about 40 items varying from 2 pies to Rs 6-2-9, as per statement herein enclosed

2 These collections relating chiefly to duty on cloth were made by one Venkatakrishnaiya, permanent gollar, during the period he was in temporary charge of the Octroi Mutsaddy's duties from the 21st January to 23rd May 1911 This official was, it is learnt, placed on trial before the Gubbi Sub-Divisional Magistrate, and has since been convicted of certain offences and sentenced to imprisonment with fine The report from the Deputy Commissioner in the matter is awaited

3 It has been the practice in this Municipality, as in many others, to report the arrival of dutiable goods in the town to the Taluk Sheristedar and to obtain his orders for collecting the proper duty by having the original and duplicate invoices of piece goods

Rec.—Gl 17]

Department

194

FROM

J S CHAKRAVARTI, ESQ., M A.,
F.R.A.S., etc,
Comptroller to the Govt. of
H H the Maharaja of Mysore

To

ESQ,

Secretary to the Govt. of Mysore,
[illegible] *Dept*

Dated

Despatched 10-11-4

Received

No. 2799/225 Ex

Subject matter

Stating that the amount of the Chickmaharuddy Estate had account has disclosed that the total amount of octroi revenue recovered but not credited to the Treasury during 1910-4 was Rs [illegible] as per statement enclosed

GPB—[illegible]—[illegible]

goods imported initialled by him Beyond initialling such documents and handing them over and the Municipal seal to the Octroi Gumastha for necessary action, the Taluk Sheristedar does not appear to have exercised any check on the collections actually made, or accounted for The Octroi gumastha in this Municipality was left to recover the duty unchecked and pass receipts in counterfoil over his own signature The amounts recovered would be entered by him in the Octroi register and remitted to Treasury with a challan after the latter was examined and initialled by the Local Fund clerk

4 The methods of defalcation practised by the Octroi Mutsaddy were very simple -

(i) He entered the correct amount of duty recovered in the original receipt handed over to the party, but a less amount than was actually collected was noted in the counterfoil receipt and the octroi register

(ii) No receipts in counterfoil appear to have been issued by the Mutsaddy in some cases, but the amount of octroi duty received and acknowledged by him either in the original invoice of goods returned to the importer or noted in the duplicate invoice presented by the latter and filed in the Municipal office was not correctly entered in the Octroi register, nor was it remitted in full to the Treasury

In a few cases in which duty was collected on the original invoices presented by the merchants and returned to them without any separate receipt or acknowledgment for money received, the realizations were entirely omitted to be brought to account

(iii) There were discrepancies between the amounts entered in the counterfoil receipts or duplicate invoice and the octroi register, while small sums were kept

back without remittance to Treasury by incorrect totals being entered by the gumastha in the octroi register

5. The discrepancies mentioned in clause (iii) above, should have been detected by the Local Fund clerk at the time of each remittance of money to the Treasury, if he had taken the ordinary care to examine the totals entered in the register and verify the items therein entered with the counterfoil receipts and the duplicate invoices filed in the office. It is the existence of these irregularities that suggested to the Local auditors the necessity of examining the original receipts granted to the importers of goods and the original invoices of goods examined by the Municipal office and returned to them

6 The misappropriations were facilitated first by such a low paid official as the octroi gumasta on Rs 8/- per mensem being empowered to pass receipts over his own signature, (a system which as Government are aware has led to many irregularities in the Bangalore City Municipality) and secondly by no proper check being exercised by the Vice-President or any other responsible official on the octroi collections

7 The Deputy Commissioner has been requested to intimate what steps have been taken for the recovery of the amount reported to have been misappropriated and for preventing the recurrence of such irregularities by exercising greater scrutiny in the matter of octroi collections

8 In this connection, I may bring to the notice of Government that the accounts rules laid down for the guidance of Municipalities are contained in various scattered Government orders commencing from Government Order No 6227 38/L 428 of the 24th August 1891 and are not generally known, and that no uniform procedure in the matter of collection and accounting for of Municipal revenue is at present observed in all the Municipalities I would there

therefore request that the Government may be pleased to pass early orders on the draft Municipal Account Manual submitted to them for approval with my letter No.5234/L F 522 of the 8th March 1911.

5734
2nd 4A-06

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller

Chikmaikam

Statement showing the discrepancies shown as well as the receipts granted to them and the duplicate of receipts granted to them (filed in the Collector's office)

Serial No.	Name of Merchant	Merchants											
		Original declaration statement (Patti)			Receipts granted to merchants			Merchants accounts					
		Date	Value of goods	Octroi duty	Date	Value of goods	Octroi duty	Date	Value of goods	Octroi duty			
23	Hanchuk	8 4 11	270 5 -	5 6 7				8 4 11	270 5 -	5 6 7			
24	Hanumanta Goods	22 4 11	256 4 -	not entered	Not produced by the merchant.								22
25	Ramachetty	1 5 11	305 5 6	6 2 9	Upon the statement is remarked in pencil that duty was borrowed 3/5/11			4 5 11	305 5 6	6 2 9			
26	Saima Lakshmanachetty												7
27	Gurappa chetty on behalf of Rama chetty	No Statement as the goods were stated to have been furnished at Bangalore for ready money						22 6 11	17 13 6	- 6 -			20

(iii) Discrepancies between Accounts

29	Mylaru Chetty												
9	Short remittance to the treasury on 31st January 1911 on account of error												
0	Budansab (Sanitary)												
1	Short remittance to the treasury on 22nd February 1911 on account of error												
2	Short remittance to the treasury on 22nd February 1911 on account of error												
3	Narayanda Shetty	27 2 11.	197 5 6	not entered				27 2 11	197 5 6	3 16 3			
0	Gurappagowda and four others (Sanitary)												
35	Nirabhadrappa (Sanitary)												
36	Nirangam Siddappa	15 4 11	312 2 2	6 3 10				15 4 11	312 2 2	6 4 - 1			
7	Mylaru Chetty												
8	Short remittance to the treasury on 18th May 1911 on account of error in [illegible]												
9	Bala (not a merchant)												

Abstract

Method No. I -
II -
III -

Statement showing the discrepancies observed between the [illegible] receipts granted to them and the duplicate declaration statements [illegible]

Chiknayakanhalli Muni[illegible]

(Classified as per form [illegible])

Serial No.	Name of Merchant	Merchants: Original duplicate statements (Filed): Date	Value of goods	Octroi duty	Receipt granted to the Merchants: No.	Date	Value of goods	Octroi duty	Merchants account: Date	Value of goods	Octroi duty	[illegible]: Date	Value of goods
	(I) Entries in counterfoil receipt of Octroi Register [illegible]												
1	B. Sitaramaya	24.1.11	162 2 –	3 4 –	99	24.1.11	162 2 –	3 4 –	24.1.11	162 2 –	3 4 –	24.1.11	162 2 –
2	B. Sitaramiah	11.2.11	158 9 6	not entered	66	11.2.11	158 9 6	3 2 10	11.2.11	158 9 6	3 2 10	Not given	
3	C. Halaiah	25.2.11	119 6 9 / 145 3 3	not entered	5	25.2.11	264 10 –	5 4 9	25.2.11	264 10 –	5 4 9	25.2.11	119 6 9 / 145 3 3
	Sourasetty on behalf of L. Hanumanta Gowda	26.2.11	131 – –	not entered	6	26.2.11	131 – –	2 10 –	26.2.11	131 – –	– – –	not found & [illegible]	
	B. Sitharamiah	26.2.11	179 5 –	not entered	7	26.2.11	179 5 –	3 9 6	26.2.11	179 5 –	3 9 6	Not entered	
	Boralinga Gowda	22.3.11	788 9 9	not entered	51	22.3.11	788 2 9	15 10 9	22.3.11	788 9 9	15 10 9	22.3.11	788 2 9
	Lakshmiah Chickanna	30.3.11	609 14 6	12 3 5	59	30.3.11	609 14 6	12 3 5	30.3.11	609 14 6	12 3 5	30.3.11	[illegible]
	Hanumanta Gowda & Boralinga Gowda	12.4.11	361 8 3	7 3 2	37	12.4.11	361 8 3	7 3 10	12.4.11	361 8 3	7 3 10	12.4.11	[illegible] 6
	Doddarangiah	12.4.11	735 14 3	not entered	40	12.4.11	752 10 3	15 1 1	—	—	—	12.4.11	[illegible]
	Lakshmiah	17.4.11	132 5 – / 208 6 –	—	22	17.4.11	367 7 6	8 6 –	17.4.11	340 11 –	6 13 [illegible]	17.4.11	[illegible] 6 – / [illegible] 5
	Nanjunda Setty	5.3.11	572 6 4	not entered	58	5.3.11	572 6 4	11 10 7	5.3.11	572 6 4	11 10 7	Not found	
	Sitharamiah	18.4.11	242 8 –	4 13 8	26	18.4.11	242 8 –	4 13 8	18.4.11	242 8 –	4 13 8	18.4.11	242 8
	Sanjeevaiah	18.4.11	695 8 9	not entered	24	18.4.11	695 8 9	13 11 10	18.4.11	555 12 6	not entered	18.4.11	364 9
	Nanjunda Chetty	10.5.11	294 10 3 / 23 9 –	6 2 9	84	10.5.11	272 3 3	6 2 9	10.5.11	294 10 3 / 23 9 –	6 2 9	Not given	
	Honnaiah	13.5.11	219 – 6	4 6 2	88	13.5.11	219 – 6	4 6 2	13.5.11	219 – 6	4 6 2	Not given	
	(II) No receipts in counterfoils												
	Honnaiah	2.3.11	169 15 –	not entered	—	—	—	—	2.3.11	169 15 –	3 – –	2.3.11	169 15
	Lakshmiah	10.3.11	167 10 –	not entered	—	—	—	—	[illegible]	206 15 9	4 1 7	Not found	
	Narayan Siddanna	26.3.11	249 9 6	not entered	—	—	—	—	26.3.11	249 9 6	4 15 [illegible]	Not found	
	Doddarangiah	27.3.11	188 7 6	not entered	—	—	—	—	16.4.11	188 7 6	2 12 8	Not found	
	Ramachetty	1.4.11	206 15 9	not entered	—	—	—	—	1.4.11	206 15 9	4 1 7	Not found	
	Ramachetty								1.4.11	58 4 9	1 2 9	1.4.11	[illegible]
	Ramachetty								1.4.11	41 14 –	– 13 8	1.4.11	41 14

in the District
Statements (original) of the merchants as well as the
charts, the Counterfoils of receipts granted to them (filed in the Chief Branch's
to Government) Office) and the Octroi Registers

Statement and Registers

Counterfoils of receipts granted to the merchants					Octroi Register									Remarks
	Value of goods		Octroi duty		Date	Value of goods			Octroi duty collected & remitted to the treasury			Remarks		
The original receipts														
	149	12	-	3	- -	24-1-11	149	12	-	3	- -	-	4 -	
2-11	108	9	6	2	2 10	11-2-11	108	9	6	2	2 10	1	- -	(a) Statement impressed with stamp.
2-6	114	10	-	2	4 9	The original entry of Rs 2-4-9 under the column for octroi erased and Rs 2-4-9 under the column for total altered to Rs 1-0 as bringing the amount recovered from the merchant on the manufacture of Chlorate powder for which no receipt-no stamps							5 4 9	(b) Not found on the file. On the original petition for Rs 119-6-9, the amount entered in figures is 109-6-9, while that shown in words is 119-6-9. (c) On the Statement it is remarked in pencil that stamp is impressed. (d) Bears remarks "Stamp impressed but there is no stamp"
2-11	101	4	-	2	- 7	25-2-11	101	4	-	2	- 7	-	9 5	(g) The name of one Venkatramaiah is entered at the top of the Statement.
8-11	119	5	-	2	6 6	26-2-11	119	5	-	2	6 6	1	3 -	
8-11	552	2	9	11	10 4	22-3-11	552	2	9	11	10 4	4	- 5	(e) Stated by the merchant as paid.
22-11	458	11	-	9	2 11	30-3-11	458	11	-	9	2 11	(c) 3	- 6	(f) The duplicate declaration statement for Rs 157-8-6 on which the fees was collected was not found on the file
6-11	224	6	6	4	7 10	12-6-11	224	6	6	4	7 10	(m) 2	12 -	
26-11	574	6	-	11	10 15 4	12-4-11	574	6	-	11	10 15 4	4	8 9	(g) Stated by the merchant as paid. (h) On the Statement for Rs 224-6-6, Rs 4-7-3 is entered as duty collected, which that shown on the copy of the Statement filed in the office is 4-7-10. The actual amount for which receipt was granted is 4-7-10.
26-11	285	2 6	5	11 6	17-4-11	285	2 6	5	11 6	P 2	10 6			
(for the entry not found)														
8-11	476	11	-	9	9 8	5-8-11	476	11	-	9	9 8	2	1 11	
8-11	142	8	-	2	13 8	15-4-11	142	8	-	2	13 8	2	- -	(i) The duplicate declaration statement for Rs 187-1-9 on which the amount was collected was not found on the file. Rs 2-11-11 is entered on the original statement as duty collected, but there is an alteration in figures. The amount of the Statement (price of goods) appears to be Rs 189-8-9.
8-11	418	5 6	8	6 2	15-4-11	418	5 6	8	6 2	5	8 8			
25-11	274	10 3	5	11 2	10-5-11	274	10 3	5	11 2	. 7	7			
25-11	79	- 6	1	6 2	13-5-11	79	- 6	1	6 2	3	- -			
										87	15 6			(N) This includes a sum of Rs 6-8-3 collected from Kathamuthu, merchant, in Aug 19-8-0 (a) Rs 752-10-3
Not brought into account										3	- -			120-8-0
														788-2-3 shown under (N)
Not brought into account										3	2 6			+ 2-12-0 } Deducting the amount of Rs 6-8-3 out of amount for which receipt is granted
														785-14-3 } Total amount of Rs 6-8-3
Not brought into account										4	15 4			Original declaration statements.
Not brought into account										2	12 3			(P) 1 — Rs 8-6-0
Not brought into account										4	1 7			Deduct being the amount paid by Kathamuthu } — 1-8-8
														6-13-4
Not brought into account										1	2 9			(2) 5-11-6 Deduct as mf — 1-8-8
														4-2-10
Not brought into account										-	15 9			Deducting the amount recovered on Rs 132-5-0 } + 2-10-6
														6-13-4

...were detected in statements (original) of the merchants ... statements given by the merchants, the counterfoils ... Octroi Registers (continued)

...ic Statement & Register										
... the original statement		Counterfoils of receipts granted to the merchants				Octroi Register			Amount of tax unaccounted for	Remarks
Value of goods	Octroi duty	No	Date	Value of goods	Octroi duty	Date	Value of goods	Octroi duty entered and credited to the Treasury		
...ed in the file	Not brought into account								5 6 7	
3 4 –	5 2 –	30	22-4-11	156 4 –	3 2 –	22-4-11	156 4 –	3 2 –	2 – –	
...brought into account									6 2 9	
26 –	1 7 2	Not brought into account							1 7 2	
7 13 6	– 6 –	Not brought into account							– 6 –	
									35 6 7	
...te and the Octroi register										
		4	26-1-11	36 ... of tobacco powder	2 4 –	Not entered in the register			2 4 –	
...the collections made from 25th to 30th January 1911									– – 5	
		81	6-2-11	8 ... tobacco leaves and 10 ... of tobacco powder	– [illegible]	6-2-11	8 ... of tobacco leaves and 10 ... of tobacco powder	– – 11	– – 2	
... the collections made on 20th and 21st February 1911									– – 7	
... the collections made from 25th to 27th February 1911									– 8 4	
...ed in the file		53	27-2-11	197 5 6	2 15 6	27-2-11	117 6 6	2 6 3	1 10 –	
		36	10-4-11	153 15 –	(b) 3 1 7	10-4-11	53 15 –	1 1 7	2 – –	(b) Sums aggregating this amount were collected on the Sandt ... and as the receipts given to the merchants could not be traced for examination
		4		76 15 –	1 1 7					
		48	10-4-11	10 ... tobacco leaves	– 1 –	10-4-11	10 ... of tobacco leaves	– – 6	– – 6	
2	6 3 10	25	13-4-11	212 2 2	4 3 10	13-4-11	212 2 2	4 3 10	2 – –	
		77	19-5-11	12 tins of kerosine oil	– 12 –	Not brought into account			– 12 –	(c) These are the original entries made in pencil on the face and detected on the reverse of the counterfoil receipts
...collections made from 11th to 17th May 1911									– – 2	
		71	22-5-11	Duty on ...	– 2 –	22-5-11	Duty on ...	– 1 –	– 1 –	
									9 5 2	(d) Altered entries made in ink. No statement for ... was taken as duties were paid at the Sandt
							Total Rupees		82 11 3	
									37 15 6	
									35 6 7	
									9 5 2	
							Total		82 11 3	

[illegible signature]

5

GRS 26] 25/11/28

File No 12
Serial No

Diary No of letter replied to 2535

No 4120 / mil 67-11-4
9/29/11/11

General and Revenue Secretariat
(Municipal)
, the 19

To The Dy Commr,
Tumkur ~~[illegible]~~ District

Date of issue 29 11 11

Signed by [illegible]

Sir

I am directed to forward herewith a copy of letter No 2799 & 225 / 10-11-1911 from the Comptr to Govt regarding the defalcation of municipal revenue in the Chiknaikanahalli Municpty, and to request you to be so good as to submit a copy of the judgment of the Gubbi Sub-Divl Magte in the case instituted ~~of defalcation brought~~ against Venkatakrishnaiya who was in temporary charge of the duties of the

SUBJECT

13 4

Petroc Pinkerton [illegible] of the Municipality,

and to report what action has been taken

in regard to the matters referred to in para

7 of the Comptr's letter.

I have &c.,

[illegible]

For Secretary

List of enclosures,

Copied by [illegible] 27/6/44

Examined by [illegible]

GPB—20,000—28-9-16

From The President of the
Municipal Board,
Tumkur District.

To The Secretary to the Govt. of Mysore,
General and Revenue Departments,
Bangalore.

Dated 18th April 1912.
Despatched 19th ----do-----
Received
General No. 479
No.
Enclosure No. Copies of 2 Judgments.

Reports that Venkatakrishnayya, who misappropriated Municipal Revenue amounting to Rs.82-11-3 of the Chikkanaikanahalli Municipality, has been convicted in a Criminal Court and that the misappropriated amount has been recovered from him and proper arrangements made for strict supervision in future.

[illegible]

[illegible]

14

Office of the President of the Municipal Board
Tumkur District,
Dated, Tumkur, 12th April 1912.

6038

From

M. Shama Rao Esq. M. A.,
President of the Municipalities,
Tumkur District.

1911-1912
FILE No. 67-11
SERIAL No. 5

To

C. S. Palasundaram Iyer Esq. B. A.,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

Sir,

Referring to your letter No.4120/M1.67-11-4, dated 29th November 1911, forwarding copy of the Comptroller's letter regarding the defalcation of the Municipal Revenue in the Chikkanaikanahalli Municipality &c, I have the honor to forward herewith copies of Judgments in Criminal Case Nos.10 and 11 of 1911-12 on the file of the Tumkur Sub Divisional Magistrate before whom the cases were preferred against Venkatakrishnayya, the official who misappropriated the Municipal Revenue amounting to Rs.82-11-3, being the amount of Octroi levied on clothes. The said official was convicted and sentenced to rigorous imprisonment for an aggregate period of 1 year and 8 months and to a fine of Rs.150/- and in default of payment of the fine to further imprisonment of the same description for three months and three weeks. It is reported by the Amildar of Chikkanayakanahalli in his ittilla No.103 dated 20th February 1912 that the misappropriated amount was recovered from the official referred to and credited to the Treasury. It is further reported that with a view to ensure the safety of municipal collection a competent Octroi Mutsaddi has been since appointed and a security of Rs 50/- has also been taken from him and that arrangements have been made for proper check and supervision over the Octroi and other Municipal Revenue Collections in the Chikkanayakanahalli Municipality.

I have the honor to be,
Sir,
Your most obedient servant,

M. Shama Rao

PRESIDENT.

Enc to mil 67-11/815

In the Court of the Treasury assistant Commissioner and First class magistrate

Tumkur

Criminal Case no 11 of 1911-12

Dated 11th October 1911

present:- B Basavaradhya Esquire B.A.B.L
First class magistrate

Complainant Accused
Government Venkatakrishnaiya

Memorandum

I The following witnesses were examined for the prosecution

1 Krishna Rao, Head munshi, Chikkanaikan - Hally Taluk.

2 Boralinge Gowda of Chikkanaikanhalli

3 Hanumanthe Gowda of Chikkanaikanhalli

4. Doddarangaiya of Chikkanaikanhalli

5 Venktramaiya Octroi mutsaddi

2. The following Exhibits were filed for the prosecution.

P1 Receipt dated 22-3-1911 granted by mutsaddy to Boralinge Gowda

P2 Invoice of cloths received by Boralinge Gowda dated 7-3-1911.

P3. Invoice of cloths received by Hanumanthe-Gowda dated 6-3-1911

P4. Counterfoil of receipt granted to Boralinge Gowda dated 22-3-1911.

P5. Entry in the Octroi mahasool register page 45 dated 22-3-1911.

P6. Entry in the Octroi mahasool register page 47 dated 27-3-1911

P7. Invoice of cloths received by Hanumanthe-Gowda dated 7-3-11.

P8 Invoice of cloths received by Boralinge-Gowda dated 2-3-1911

P9. Receipt dated 2-4-1911 granted by muts-addi to Boralinge Gowda

P10 Invoice of cloths received by Hanumanthe-Gowda dated 23-3-1911.

P11 Invoice of cloths received by Boralinge-Gowda dated 28-3-1911

P12 Counterfoil of receipt granted to Boralinge Gowda dated 12-4-1911.

PRESIDENT.

P13 Entry in the Octroi mahasool register page no 57 dated 10-4-11

P14 Entry in the Octroi mahasool register dated 13-4-1911.

P15- Invoice of cloths received by Boralinge-Gowda numbered 182.

P16 Invoice of cloths received by Hanumanthe-Gowda numbered 9692

P17 Invoice of cloths received by Hanumanthe-Gowda dated 22-4-1911

3 The statement of the accused is as follows

Q You have heard the charge framed against you and read over to you, Did you commit this offence?

Ans - No

Q.- Have you any witnesses to Examine?

Ans.- My lawyer will produce the witness list

4 The following witnesses were examined for the defence

1 Doddaiya of Chikkanaikanhalli
2 Surasetty of Chikkanaikanahalli

16

Exhibits filed for the Defence

Exhibit D

Extract from the Western National Express Company's Time Table

First class express

Leave Winnipeg 9 o'clock Sundays and Thursdays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock same days

Leave Regina 9 o'clock Tuesdays and Fridays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Leave Regina 9 o'clock Wednesdays and Saturdays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Exhibit E

Extract from the Western National Express Company's Time Table

Leave Winnipeg 9 o'clock Mondays and Fridays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Leave Regina 9 o'clock Tuesdays and Saturdays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Exhibit F

Extract from the Western National Express Company's Time Table

Leave Winnipeg 9 o'clock Wednesdays and Sundays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Leave Regina 9 o'clock Thursdays and Mondays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Exhibit G

Extract from the Western National Express Company's Time Table

Leave Winnipeg 9 o'clock Saturdays and Tuesdays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Leave Regina 9 o'clock Sundays and Wednesdays

Leave Moosomin 12 o'clock

Leave Qu'Appelle 3 o'clock

Q. Do you know anyone in the employ of the Western National Express Company?

Ans:- Yes

Q:- Have you seen the letters in question?

Ans:- My lawyer will give you the information

Q. Do you know anything about the letters?

Ans:- No

In the Court of the Treasury assistant Commissioner and First class magistrate

Tumkur

Date:- 11th October 1911

present:- B. Basavaradhya Esq B.A B.L magistrate

Criminal Case no 11 of 1911-12

Complainant	Accused
Government	Venkatakrishnaiya

1. The Complaint is that the accused committed criminal breach of trust in respect of Cesses Collections that came to his possession as Cesses mulsaddi of Chikkanayakanahalli Taluk.

2 The case was transferred to this Court from the Gubbi Sub-Division magistrate's Court on 21-8-11.

3. The prosecution was at the instance

Instance of the police of Chickmaikan-halli Taluk

N.

D. 3 The charge framed against the accused is as follows

"That you, between 22nd March 1911 and 22nd April 1911 at Chikkanaikanhalli being a public servant (that is Octroi mutsaddi) and in such capacity being entrusted with certain property to wit, Rs 28-0-7 being the ~~Octroi~~ Octroi Collections levied from Boralinge Gowda and Hanumanthe Gowda committed criminal breach of trust with respect to such property and thereby committed an offence punishable under section 409 Indian penal Code.

4 The accused pleaded not guilty.

5 prosecution 5th witness

Venkatramayya is the permanent Octroi mutsaddi of Chikkanaukan-halli Taluk. But from January 7th to 22nd May 1911. The accused was doing duty as acting Octroi mutsaddi for the said Venkrama-iya

6. The charge sheet shows that the accused has mis-appropriated three items of the Octroi Collections during his acting period

7 One of the items relates to the 12th April 1911 On that day one Boralinge Gowda produced two invoices (Exhibits P_{10} + P_{11}) of dutiable goods The values of goods as per Exhibits P_{10} + P_{11} are Rs 137-1-9 and Rs 224-6-6. Exhibit P_{15} is the copy of Exhibit P_{11}

usually produced by the merchants for record in the Taluk Office. In Exhibit P_{15} there is a share to the effect that a duty of Rs 4-7-10 has been levied on the goods mentioned therein. This share is in the hand writing of the accused as deposed to by Krishna Rao and Venkataramaya prosecution witnesses 1 and 5 respectively. In Exhibit P_{10} there is an endorsement showing the recovery of a duty of Rs 2-11-11 on the goods specified therein. This is also proved to be in the hand writing of the accused. It is also to be observed that the amount levied was first Rs 2-12-0 but it has been altered by the accused to Rs 2-11-11 for reasons ~~shown~~ known to the accused himself. So the total amount of duty collected

from Boralingegowda on the 12th April 1911 is Rs 7-3-9 or 7-3-10 prosecution 2nd witness Boralinge-gowda says he paid Rs 7-3-10 for these goods and that he obtained the receipt Exhibit P9. This receipt was produced by Boralingegowda. His evidence and that of Krishna-Rao and Venkatramaiya (prosecution witnesses 1 and 5) go to prove that the initial and the handwriting of Exhibit P9 are the accused's. Though the Exhibit P9 shews the levy of Rs 7-3-10. The Counterfoil of Exhibit P9 that is in the Salem Office, namely, Exhibit P12 shews the recovery of duty of only Rs 4-7-10 This is also clearly proved to be in the handwriting of the accused That is to say the accused has

given credit to the levy shown on exhibit P15 and the levy on Exhibit P10 is not shown at all This is a deliberate act of falsi-fication of accounts. with a view to misappropriate the balance The amount of Rs 4-7-10 only is brought on the Cellroi Register and remitted to the Treasury (vide Exhibits P13 and P14) The accused has clearly misappro-priated Rs 7-3-10 minus Rs 4-7-10 That is Rs 2-12-0.

Again on the 22nd April 1911 Hanumanthegowda (prosecution witness 3) produced an invoice of goods valued at Rs 256-4-0 and a copy thereof (Exhibits P16 and P17) Exhibit P17 shews that a levy of Rs 5-2-0 for duly has been made and the same endorsed thereon by the accused

and supported by his initials. The Counterfoil in the Salt Office however is differently prepared and it is Exhibit P_{18}. In this the value of goods is shewn as Rs 156-4-0 instead of Rs 256-4-0 and the duty levied is shewn as Rs 3-2-0 instead of Rs 5-2-0; the balance of Rs 2/- is mis-appropriated.

The third and last item relates to the 22nd March 1911. On that day Boralinge Gowda produced two invoices (with copies thereof) Exhibits P_2 and P_3. Exhibit P_2 refers to goods valued at Rs 133-12-0. Exhibit P_3 refers to goods valued at Rs 648-6-9. It will not be out of place here to observe that the value given in Exhibit P_3 is Rs 649-13-9 but this includes an item of Rs 1-7-0 which is the

Cart hire and is not as such dutiable. If this is deducted the dutiable value will be only Rs 648-6-9. The aggregate value of goods detailed in Exhibits P_2 and P_3 is Rs 782-2-9. This is the value shewn in Exhibit-P, in which also is specified Rs 15-10-9 as the duty levied. That it is written and initialed by the accused is clearly proved by the evidence of Krishna Rao and Boralinge-Gowda (prosecution witness 1 and 2) Exhibit-P4 which is the counter foil of Exhibit-P, shews on the contrary the value of goods produced as Rs 582-2-9 and the duty levied as Rs 11-10-4. He has thus reduced the value of goods by Rs 200/- The duty collected by 4 and odd rupees. The accused has thus permitted

less amount to the Treasury than what he has collected.

This does not seem to be chance or accidental mistake. The exhibits produced in the case shew that this sort of showing a less amount in the Counterfoils and Collection Registers seems to have been systematically practised with the most deliberate intention of embezzling the public money. In the receipts issued to the parties he could not possibly show less value, for, in that case his fraud would have been exposed by the merchants at once.

For these reasons I hold that the accused Venkatakrishnaiya is guilty of the offence of criminal breach of trust by a public

servant under section 409 of the Indian penal Code and sentence him to ten months rigorous imprisonment and to a fine of one hundred rupees and in default of payment of fine to further imprisonment of the same description for three months

"Sd., B. Basavaradhya
First class Magistrate

pronounced in open Court

"Sd., B Basavaradhya
11 October / 94

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"Copy"

Nacasing Nanjunaiya

First class Magistrate

Encl to Mem 67-11 Sl 5

In the court of the Treasury Assistant Commissioner and 1st Class Magistrate, Tumkur

Criminal case no. 10/1911-12

Dated 11th October 1911.

Present:- B. Basavaradhya Esq
B.A.B.L
First class Magistrate

Complainant — Accused
Government — Venkata krishnaiah

Memorandum

The following witnesses were examined for the prosecution.

1 Krishna Rao Taluk Head Munshi
Chickanayakanahalli Taluk

2 Laxmiyya merchant of
Chickanayakanahalli

3 Venkataramaiah, Petro Muttadi
Chickanayakanahalli

4 L. V Sreenivasa Iyengar Senior Auditor Comptroller's Office

5 Seetharamiah of Chickanakanahalli

2 The following exhibits were filed for the prosecution

P_1 Invoice of cloths received by Laxmiyya dated 24-3-11

P_2 do — do — 20-3-11

P_3 do — do — 25-3-11

P_4 do — do — 25-3-11

P_5 Receipt dated 30-3-11 granted by the Octroi Muthsaddi to Lakshmaiah

P_6 Counterfile Receipt dated 30-3-11 granted to Laxmiah

P_7 Entry in the Octroi — Mahasool Register page 48

P_8 Receipt dated 17-4-11 by the Muthsaddi to Laxmiah

P_9 Counterfoil of receipt — 17-4-1911 granted to — Laxmiah

P10 Invoice of cloths received by Laxmiah dated 11-4-11.

P11 Entry in the Cetroi Mahasool Register dated 17-4-11.

P12 Entry in the jama kharch book dated 30-3-11 of Laxmiah

P13 Entry in the Register of cloths received by Laxmiah dated 17-4-11.

P14 Entry in the jama kharch book of Laxmiah dated 17-4-11

P15 Invoice of cloths received by Laxmiah dated 11-4-11

P16 omitted by mistake in numbering

P17 Invoice of cloths received by Lakshmiah dated 24-3-11

P18 do — do — 20-3-11

P19 do — do — 25-3-11

P20 — do — do — 16-4-11

P21 — do — to Sethanamiah dated 11-4-1911

3. The statement of the accused is as follows. —

Q You have heard the charge framed against you and read over to you. Did you commit this offence?

Answer :— No.

Q Have you defence witnesses?

A My Lawyer will — produce the witness list

4 The following prosecution witness was recalled by the accused for further cross examination.

5 The following witnesses were examined for the defence.

1 Hanumantha Rao Shanbhog Chickanayakana halli
2 Naranappa of Dobbegatta
3 Venkataramaiah of Chickanayakana halli

6 The exhibits filed for the defence

D. Entry on the Nagadi book of Seetharamiah

In the Court of the Treasury
Assistant Commissioner and
1st class Magistrate, Tumkur.

Date:- 11th October 1911

Present B. Basavaradhya
B.A. B.L.
Magistrate

Criminal case no. 10 of 1911-12

Complainant H.. accused
Government. Venkatakrishnaya

The Complaint is that the
accused committed — —
criminal breach of trust
in respect of Betroi collection
that came into his possession
as Betroi Muthsaddi of —
Chickanayakanahalli Taluk

2 The case was transferred

to this court on the 29th August 1911 by the District Magistrate from the court of the Magistrate of Gubbi Sub Division.

3 The prosecution was at the instance of the Chickanayakanahalli Taluk police.

4 The charge framed against the accused was "That you between the 30th March 1911 and 17th April 1911 at Chickanayakanahalli being a public servant viz Octroi Muthavalli and in such Capacity being entrusted with certain property, to wit, Rs 20-9-5 being the Octroi collections levied from Lakshmiah Committed Criminal breach of trust

Total

with respect to such property and thereby committed an offence punishable under section 409 of the Indian penal Code

5 On the 30th March 1911 Lakshmayya (prosecution witness) produced four invoices Exs P1 to P4 for goods of the aggregate value of Rs 609-14-6 (3?) and the goods also for octroi duty being levied. The accused who was octroi muthaddi at the time has duly stamped the goods and levied the duty.

6 As per endorsements made by the accused

in his own hand-writing on the said invoices, the total amount of duty recovered is as detailed in the margin. Rs 12-3-5.

	Rs as. p.
Ex P_1 =	1-13-0
P_2 =	1-2-3
P_3 =	3-0-6
P_4 =	6-3-8
Total	12-3-5

Ex P_5 the receipt issued to the party clearly corroborates it. That Ex P_5 is in the accused's hand-writing and bears his initials is proved beyond all shadow of doubt by the evidence of Krishna Rao and Venkataramanayya (Prosecution witnesses) who are thoroughly acquainted with the accused's hand-writing being his co-officials for a long time.

7 The Counter-foil of Ex P_5 is Ex P_6 In this the value of goods is shewn as Rs 458-11-0 and the duty recovered is Rs 9-2-11. The difference

between Ex P_5 and P_6 is Rs 151-3-6 in the value of goods and Rs 3-0-6 in the amount of duty. This corresponds exactly to the citations in Ex P_3. That is to say the accused has omitted to shew in the Counterfoil (Ex P_5) and the Octroi Register (Ex P_7) the item of duty recovered on Ex P_3. Perhaps he reserved it for himself.

8 On the 17th April 1911 the goods brought for the levy of octroi duty are detailed Exs P_{10}, P_{15} and P_{20} as follow:--

	Value of goods	Duty
P_{10} =	Rs 132-as 5-p 10.	Rs 2-as 11-1
P_{15} (P_{21}) =	77-0-6	1-8-8
P_{20} =	208-6-0	4-2-10
Total	Rs 417-11-6	8-6-7

The receipt relating to this is Ex P8.

This is a very curiously got up document. This shows the amount of duty collected as Rs 8-6-0 and not Rs 8-6-7. But this — — difference of a few pies is not of much consequence. The value of the goods shown is Rs 367-7-6 and not Rs 417-11-6. It is not possible to postulate as to why the accused has manipulated the figures in the way he has done. But the figures themselves disclose a contradiction. — Goods of the value of Rs 367-7-6 will not yield a duty of Rs 8-6-0

There is some-thing else in Ex P8 which is still more curious and queer. Its printed serial number is 22; the counter-foil

of the same number relates to a different transaction altogether being only evidence of the levy of three pies for betel from one Chickalakka and is dated 10th April 1911. — This leads one to suspect that the accused perhaps wanted to mis-appropriate the whole amount of the duty in question and issued the the receipt on receipt form no. 22, which belongs to a different — — transaction and kept no proper voucher (Counterfoil in the office)

9 But reasons best known to the accused him-self, he seems to have evidently changed his mind and brought on the Octroi Register (Vide. Ex P.) Ch.

the recovery of a duty of Rs 5-11-6 for goods valued at Rs 285-2-6 from Lakshmanyya. This amount corresponds to the aggregate of the amounts shown in Exs P15 and P20 thus:—

Invoice	Value of goods	Duty
	Rs as p	Rs as p
Ex P15	77- 0- 6	1- 8-8
Ex P20	208- 6- 0	4-11-10
Total	Rs 285- 6- 6	Rs 5-11-6

10. So after much hesitation and deliberation the accused seems to have made up his mind to have only a portion of the duty and not the whole. So he evidently mis-appropriated Rs 2-11-1 which relates to Ex P10.

11 The offence of criminal breach of trust has thus

been brought home to the accused.

12 The next question for the consideration of the Court is as to the punishment to be awarded. The accused seems to be no novice at this trade He seems to be a thoroughly trained expert as is clear from the facility with which he is seen to falsify the accounts.

13 I convict the accused Venkatakrishnayya of the offence under section 409 of the Indian penal Code and sentence him to rigorous imprisonment for ten months and to a fine of Rs 50 or in default to three weeks further imprisonment of the same description

Copy
Narasimha Nanimiya
First Ma

[R.R.S 28] w/5 ab

File No 67/11
Serial No 6

Diary No of letter replied to 6038

GENERAL AND REVENUE SECRETARIAT
(Inl)

, the 19

Date of issue 17 5 12

Signed by MrKMR

Proceedings of the Government of His Highness the Maharaja of Mysore

READ— Letter no 39 dated the 21 July 1911 from the President of the Inl Boards Sunkur St stating that the audit of the ~~[illegible]~~ accounts of the Chikmaikanhalli Mun conducted by the auditors of the Comptrollers office discloses a defalcation of

~~ORDER THEREON.—No~~

over

SUBJECT

GPB—10 000 19 4 10

N 15/5

~~[illegible]~~ octroi revenue of Rs 14-12-0

2) ~~[illegible]~~ Letters nos 771/58 & 2799/225 L.a.d. dated the 31st July & 10th Novr 1911 respectively stating that the total amount of octroi revenue recovered but not credited to the treasury during 1910-11 was Rs 82-11-3

from the Comptrs in Mysore

in the said mun^t

3) Correspondence ending with letter no 479 dated the 12th Apl 1912 from the President of the Mil Board Tumkur at reporting that Venkatakrishnaya, octroi mutsaddi who misappropriated the mun^t revenue referred to above has been convicted that the amount defalcated has been recovered from him & that proper arrangements have been made for strict supervision in future of the Mil revenue collections in the Municipality

45

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

2 To minimise de-
leations of the kind
ferred to, the system
using carbon paper
granting receipts
suggested ~~[illegible]~~
~~[illegible]~~
or trial in some
municipalities and
for final adoption, if found
successful - A careful
monthly scrutiny of
the accounts should
be made -

[illegible]

Order thereon No 8664-5
mlf 7-11-
9 17.5.12

1 Recorded.

Telle
For Secy

TS 69
6/5/12

To the President, Mil
Bds Junkers Dt
& Comptroller in
Myrore

[illegible]
6/5/12

2

46

B X

GRS 34]

No 9150-6 ml 67-11 ml

GOVERNMENT OF H H THE MAHARAJA OF MYSORE

General and Revenue Secretariat

( )

~~Office Memorandum~~

To 915

the 30 5 1912

Govt order no 8664-5 d
ml 07-11)-0
the 17th May 1912 (in Extension)

memo

Communicated to [illegible] of
ml Boards & Dy Commrs of districts
except Tumkur for information
& guidance

By Order

[illegible]

for S.

[illegible]
23/5/12

GPB—10 000 18 5 10

7

[illegible]